

§ 143.34 Procedure for electronic immediate delivery or entry.

To file immediate delivery or entry electronically, the filer will submit certified immediate delivery or entry data electronically through ABI. Data will be validated and, if found error-free, will be accepted. If it is determined through selectivity criteria and review of data that documentation is not required to be physically submitted in paper form, merchandise will be released and Customs will electronically notify the filer.

§ 143.35 Procedure for electronic entry summary.

In order to obtain entry summary processing electronically, the filer will submit certified entry summary data electronically through ABI. Data will be validated and, if found error-free, will be accepted. If it is determined through selectivity criteria and review of data that documentation is not required to be physically filed in paper form, Customs will so notify the filer. The entry summary will be scheduled for liquidation once payment is made under statement processing (see § 24.25 of this chapter).

§ 143.36 Form of immediate delivery, entry and entry summary.

(a) *Electronic form of data.* If Customs determines that the immediate delivery, entry or entry summary data, in its electronic state including invoice data as provided in paragraph (c) of this section, is satisfactory under §§ 143.34 and 143.35, the electronic form of the immediate delivery, entry or entry summary through ABI shall be deemed to satisfy all filing requirements under this part. Further, the filer will not be required to produce or physically submit any official Customs forms of immediate delivery, entry or entry summary. The filer is responsible for the accuracy of the data submitted electronically to the same extent as if the documents were produced, signed and physically submitted by the filer (see § 111.32 of this chapter).

(b) *Accuracy of data.* Participation constitutes declaration by the electronic filer that, to the best of his knowledge, all transactions filed electronically fully disclose prices, values,

quantities, rebates, drawbacks, fees, commissions, and royalties, which are true and correct, and that all goods or services provided either free or at a reduced cost to the seller of the merchandise are fully disclosed (see § 111.32 of this chapter).

(c) *Submission of invoice.* In order to satisfy the statutory requirement for presentation of invoice, invoice data must be submitted in one of the following forms:

- (1) Paper form;
- (2) AII or EDIFACT format.

(3) In appropriate cases where a party has obtained a preclassification/binding ruling number covering the merchandise being entered, or is a participant in a pre-approval program, and information is electronically transmitted which is adequate for the examination of the merchandise and the determination of duties, and for verifying the information required for statistical purposes by § 141.61(e) of this chapter, such information will satisfy the invoice requirement of this part and part 141 of this chapter.

§ 143.37 Retention of records.

(a) *Period of retention—(1) Brokers.* Pursuant to § 111.23(a)(2) of this chapter, all records received or generated by the broker must be retained for a period of at least 5 years from the date of the entry or the date the merchandise was entered for consumption, unless maintenance of records is required for another time period (see § 143.4 of this part).

(2) *Importer.* Pursuant to 19 U.S.C. 1508(b), all records received by the importer must be retained for a period of at least 5 years from the date of the consumption entry or the date the merchandise was entered for consumption (see § 162.1c of this chapter).

(b) *Termination of broker's responsibility.* If the broker is discharged by the importer, he shall retain the documentation for those deliveries, entries or entry summaries filed by him prior to such discharge. Documentation in possession of a broker at the time of permanent termination of the brokerage business shall be accounted for pursuant to § 111.30(e) of this chapter.

(c) *Location of records.* Filers may store records and electronic data in

centralized locations. If a centralized storage is desired by the filer, he must submit a written notice addressed to the Assistant Commissioner, Field Operations, U.S. Customs Service, Washington, DC, stating the location of the immediate delivery, entry or entry summary records.

(d) *Condition of records received.* Documentation supporting electronic immediate delivery, entry and entry summary must be retained in the condition as received by the filer or importer, unless the Assistant Commissioner, Field Operations, grants written permission to store such documentation by other means (including optical disk storage), in which case the originals need not be retained. If the supporting documentation is received electronically, unless the Assistant Commissioner, Field Operations, grants permission to store such documentation by other means, it must also be retained in the condition as received and stored, with the ability to generate paper reproductions of the documentation.

§ 143.38 Retrievability of records.

Pursuant to §§111.25 and 162.1a-162.1i of this chapter, Customs may request to see invoices or other documentation supporting electronic immediate delivery, entry or entry summary retained by the filer or importer. The filer or importer must produce these documents within a reasonable time and upon reasonable notice. The filer or importer may submit a certified copy of such supporting documentation, including those cases where the documentation is received and stored electronically. In the event the original supporting documentation is lost, damaged or destroyed, the filer or importer may submit true copies or graphic reproductions thereof with a letter of explanation.

§ 143.39 Penalties.

(a) *Brokers.* Brokers unable to produce documents requested by Customs within a reasonable time will be subject to penalties pursuant to §111.91 of this chapter and 19 U.S.C. 1641.

(b) *Importers.* Importers unable to produce documents requested by Customs within a reasonable time will be

subject to penalties pursuant to §113.62(k) of this chapter.

PART 144—WAREHOUSE AND RE-WAREHOUSE ENTRIES AND WITHDRAWALS

Sec.

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